

## ***COMPOSITE SUMMARY - TOTAL BUDGET***

<b>CITY OF SAINT PAUL: ALL FUNDS</b>			
<b>COMPOSITE PLAN</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>	<b>1995 ADOPTED BUDGET</b>
General Fund (Operating)	140,926,145	146,328,794	148,445,682
Special Fund (Operating)	190,862,614	187,309,038	194,676,261
Capital Improvements	65,197,452	61,858,000	64,106,000
Debt Services Funds	<u>57,287,916</u>	<u>49,808,310</u>	<u>56,815,949</u>
Total Budgets (Unadjusted)	<u>454,274,127</u>	<u>445,304,142</u>	<u>464,043,892</u>
Less Transfers	(61,359,144)	(54,413,666)	(65,265,491)
Less Subsequent Year Debt	<u>(21,935,569)</u>	<u>(20,450,800)</u>	<u>(28,020,523)</u>
Adjusted Financing Plan	<u><u>370,979,414</u></u>	<u><u>370,439,676</u></u>	<u><u>370,757,878</u></u>

\*Note: The reduction in debt service in 1994 is reflecting principal payments of crossover advance refunding bonds. Those principal payments were provided from an escrow account and did not require a tax levy.

## ***COMPOSITE SUMMARY - SPENDING AND FINANCING***

<b>COUNCIL'S ADOPTED SPENDING SUMMARY (1995 Appropriations By Major Object)</b>					
<b>OBJECT</b>	<b>GENERAL FUND</b>	<b>SPECIAL FUND</b>	<b>DEBT SERVICE</b>	<b>CAPITAL BUDGET</b>	<b>TOTAL</b>
Salaries	86,325,896	50,446,034	39,891		<b>136,811,821</b>
Services	13,060,966	26,857,256	37,200		<b>39,955,422</b>
Materials and Supplies	7,181,599	15,344,987			<b>22,526,586</b>
Fringe Benefits	30,572,617	14,003,578	10,771		<b>44,586,966</b>
Debt Service		11,114,601	56,498,087		<b>67,612,688</b>
Transfers/Misc.	8,586,204	44,606,693	230,000		<b>53,422,897</b>
Improvements		1,354,505		64,106,000	<b>65,460,505</b>
Capital Outlay	<u>2,718,400</u>	<u>30,948,607</u>			<u><b>33,667,007</b></u>
<b>TOTAL</b>	<b>148,445,682</b>	<b>194,676,261</b>	<b>56,815,949</b>	<b>64,106,000</b>	<b>464,043,892</b>

<b>FINANCING SUMMARY (1995 Revenue By Source)</b>					
<b>SOURCE</b>	<b>GENERAL FUND</b>	<b>SPECIAL FUND</b>	<b>DEBT SERVICE</b>	<b>CAPITAL BUDGET</b>	<b>TOTAL</b>
Use of Fund Balance	1,605,816	1,947,962	32,108,014		<b>35,661,792</b>
Transfers	5,167,048	19,702,075	3,201,368	38,226,000	<b>66,296,491</b>
Taxes	45,403,043	2,242,000	19,093,620		<b>66,738,663</b>
Licenses and Permits	2,659,900	3,611,849			<b>6,271,749</b>
Intergovernmental Revenue	70,706,904	17,193,660	1,275,962	22,370,000	<b>111,546,526</b>
Fees, Sales and Services	6,953,706	69,375,387			<b>76,329,093</b>
Enterprise & Utility Revenues	14,584,500	43,103,410			<b>57,687,910</b>
Other Revenue Sources	<u>1,364,765</u>	<u>37,499,918</u>	<u>1,136,985</u>	<u>3,510,000</u>	<u><b>43,511,668</b></u>
<b>TOTAL</b>	<b>148,445,682</b>	<b>194,676,261</b>	<b>56,815,949</b>	<b>64,106,000</b>	<b>464,043,892</b>

## ***COMPOSITE SPENDING - BY DEPARTMENT***

<b>1995 CITY COUNCIL'S ADOPTED COMPOSITE SPENDING</b> <b>(By Department and Fund Type)</b>					
<b>DEPARTMENT</b>	<b>GENERAL FUND</b>	<b>SPECIAL FUNDS</b>	<b>DEBT SERVICE</b>	<b>CAPITAL BUDGET</b>	<b>TOTAL ALL BUDGETS</b>
City Council	1,570,995	50,000			1,620,995
Mayor's Administration	1,508,751	1,337,273			2,846,024
Human Rights	631,232	28,467			659,699
Human Resources	2,414,010				2,414,010
Housing Information Office	161,608	695,746			857,354
License, Inspection, and Env. Protection	2,430,931	4,674,410		433,000	7,538,341
City Attorney	2,306,010	423,594			2,729,604
City Clerk	922,855				922,855
Finance and Management Services	4,159,426	11,759,477			15,918,903
Public Works	8,133,193	90,209,413		51,321,000	149,663,606
Parks and Recreation	14,798,587	11,214,440		2,929,000	28,942,027
Public Health	3,053,397	7,773,330		11,000	10,837,727
Libraries	6,981,895	896,837		966,000	8,844,732
Police	35,234,043	4,096,327		1,570,000	40,900,370
Fire and Safety Services	26,564,219	2,307,105		70,000	28,941,324
Planning and Economic Development	1,079,938	17,937,874		6,330,000	25,347,812
Civic Center		5,744,165			5,744,165
Water		35,499,303			35,499,303
General Government Accounts	36,494,592	28,500		476,000	36,999,092
General Debt Service			56,815,949		56,815,949
<b>TOTAL</b>	<b>148,445,682</b>	<b>194,676,261</b>	<b>56,815,949</b>	<b>64,106,000</b>	<b>464,043,892</b>

## ***COMPOSITE SUMMARY - WORKFORCE***

CITY OF SAINT PAUL: ALL FUNDS 1993, 1994, AND 1995 ADOPTED			
DEPARTMENT	1993 ADOPTED BUDGET	1994 ADOPTED BUDGET	1995 ADOPTED BUDGET
	(FTEs)	(FTEs)	(FTEs)
City Council	38.8	31.8	31.7
Mayor's Administration*	27.0	37.1	34.8
BIDD	0.0	0.0	0.0
Human Rights	14.0	13.0	13.0
Human Resources	39.0	38.1	41.0
License, Inspection & Env. Protection	106.4	102.9	104.7
City Attorney	47.6	46.1	49.0
City Clerk	12.9	11.6	12.0
Finance and Management Services	113.6	105.9	110.9
Public Works	472.6	442.4	456.4
Parks and Recreation	484.8	480.3	480.2
Public Health	154.9	157.5	165.3
Libraries	163.8	161.0	167.8
Police	676.4	687.3	721.8
Fire and Safety Services	507.1	505.3	507.1
Planning and Economic Development	190.9	171.3	114.7
General Government Accounts	13.5	15.1	16.1
Civic Center	49.5	47.0	51.7
Water Utility	314.4	300.7	305.0
General Debt Service Fund	1.0	1.0	1.0
<b>TOTAL</b>	<b><u>3,428.2</u></b>	<b><u>3,355.4</u></b>	<b><u>3,384.2</u></b>
Total General Fund	<u>2,008.7</u>	<u>1,997.4</u>	<u>2,021.2</u>
Total Special Fund	<u>1,418.5</u>	<u>1,357.0</u>	<u>1,362.0</u>
Total Debt Service Fund	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>
*Total includes all Executive Administration offices except Human Rights, Human Resources, and LIEP.			

# ***GENERAL FUND BUDGET***

<b>GENERAL FUND SPENDING (By Department)</b>			
<b>DEPARTMENT</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>	<b><i>1995 ADOPTED BUDGET</i></b>
City Council	1,763,043	1,582,090	1,570,995
Mayor's Administration	1,659,728	2,001,258	1,670,359
Human Rights	628,058	729,229	631,232
Human Resources	2,322,701	2,396,875	2,414,010
Office of LIEP	2,072,370	2,303,003	2,430,931
City Attorney	2,123,393	2,247,911	2,306,010
City Clerk	970,640	806,089	922,855
Finance and Management Services	4,351,290	4,251,130	4,159,426
Public Works	9,253,287	9,170,665	8,133,193
Parks & Recreation	14,179,451	15,036,834	14,798,587
Public Health	3,116,780	3,018,321	3,053,397
Building Inspection	0	0	0
Libraries	6,659,024	6,759,157	6,981,895
Police	33,528,278	34,174,066	35,234,043
Fire and Safety Services	26,113,676	26,519,732	26,564,219
Planning and Economic Development	1,261,919	1,079,829	1,079,938
General Government Accounts	<u>30,922,507</u>	<u>34,252,605</u>	<u>36,494,592</u>
<b>TOTAL</b>	<b>140,926,145</b>	<b>146,328,794</b>	<b>148,445,682</b>

## ***SPECIAL FUNDS BUDGET***

<b>SPECIAL FUND SPENDING (By Major Object)</b>			
<b>OBJECT</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>	<b><i>1995 ADOPTED BUDGET</i></b>
Salaries	49,856,775	49,358,437	50,446,034
Services	24,936,310	24,620,052	26,857,256
Materials and Supplies	14,944,727	15,142,645	15,344,987
Fringe Benefits	13,518,413	13,410,193	14,003,578
Non Expense or Transfer	48,756,310	43,577,000	44,606,693
Debt Service	17,716,488	12,314,354	11,114,604
Street, Sewer or Bridge Improvement	2,625,386	2,773,680	1,354,505
Equipment, Land or Buildings	18,203,862	26,112,677	30,948,607
<b>TOTAL</b>	<b>190,558,271</b>	<b>187,309,038</b>	<b>194,676,264</b>

<b>SPECIAL FUND FINANCING (Revenue By Source)</b>			
<b>SOURCE</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>	<b><i>1995 ADOPTED BUDGET</i></b>
Taxes	2,086,512	2,063,552	2,242,000
License and Permits	2,863,269	3,070,445	3,611,849
Intergovernmental Revenue	24,798,031	17,787,567	17,193,660
Fees, Sales and Services	64,424,487	65,867,813	69,375,387
Enterprise and Utility Revenue	41,644,059	43,303,261	43,103,410
Miscellaneous Revenue	28,404,296	35,720,674	37,499,918
Transfers	22,756,678	17,988,993	19,702,075
Fund Balance	3,580,939	1,506,733	1,947,962
<b>TOTAL</b>	<b>190,558,271</b>	<b>187,309,038</b>	<b>194,676,261</b>

## ***DEBT SERVICE FUNDS BUDGET***

<b>DEBT SERVICE FUND SPENDING (By Major Object)</b>			
<b>OBJECT</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>	<b><i>1995 ADOPTED BUDGET</i></b>
Salaries	32,953	38,144	39,891
Services	37,000	37,214	37,200
Materials and Supplies	0	0	0
Fringe Benefits	8,568	9,917	10,771
Other	260,000	300,000	230,000
Debt Service	56,949,395	49,423,035	56,498,087
Equipment, Land or Buildings	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL</b>	<b>57,287,916</b>	<b>49,808,310</b>	<b>56,815,949</b>

<b>DEBT SERVICE FUND FINANCING (Revenue By Source)</b>			
<b>SOURCE</b>	<b>1993 ADOPTED BUDGET</b>	<b>1994 ADOPTED BUDGET</b>	<b><i>1995 ADOPTED BUDGET</i></b>
Taxes	18,495,598	17,067,578	19,093,620
Intergovernmental Revenue	846,014	716,305	1,275,962
Miscellaneous Revenue	4,091,757	1,356,193	1,136,985
Transfers	3,386,194	4,207,809	3,201,368
Fund Balance	<u>30,468,353</u>	<u>26,460,425</u>	<u>32,108,014</u>
<b>TOTAL</b>	<b>57,287,916</b>	<b>49,808,310</b>	<b>56,815,949</b>

The City of Saint Paul's General Debt Service budget provides for the principal and interest payments on the City's general obligation bond issues. The budget consists of two sets of appropriations: 1) an amount needed to meet the budget year debt service obligations, and 2) an amount needed to meet the obligations of the first half of the following year. Therefore, the amount appropriated for General Debt Service typically exceeds the amount actually spent in the budget year by 50%. This additional amount remains in fund balance to use as a financing source for the subsequent year's debt service payments. While complicated, this budget structure solves a cash flow problem for the city. The city receives state aids and property taxes mid-year and at the end of the year. If the city did not budget for subsequent year debt service payments, it would lack the cash to make the debt service payments due before the city receives its major cash infusions each year.

The total 1995 debt service budgets are \$56,815,949, \$28,795,428 is 1995 spending, and \$28,020,521 is 1996 spending.